

ANALYSIS OF SCHOOL FINANCIAL MANAGEMENT IN TK NEGERI PEMBINA 2 BANTAN KABUPATEN BENGKALIS

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Abstract

In financial management educational institutions, it is very important to know what the school needs. With clear and appropriate finances, it will affect the school's operations and education at the school. The purpose of this article is to find out how to manage finances in TK Negeri Pembina 2 Bantan. Collecting data through observation, interviews and documentation. The results of the analysis show that financial management at TK Negeri Pembina 2 Bantan is carried out by planning for the management of BOS funds in 2021-2022 starting with the preparation of the RKAS and the preparation of the RAB as well as the implementation of the use and finally bookkeeping. The realization of BOS fund management has complied with the principles referred to in Government Regulation no. 48 of 2008 article 59.

Keywords : Management, School Finance, TK Negeri Pembina 2 Bantan

INTRODUCTION

One of the quality of educational services in an institution is influenced by how financing is managed in educational institutions. The community and the government have responsibilities in education as stated in law number 20 of 2003 concerning the national education system. To achieve quality educational institutions requires good management, one of which is financial management so that the efficiency and effectiveness of education can be realized.

This research is in accordance with some of the literature that the researcher reads, including research conducted by Nur Khalifah Julia Dwi (2010) who in his research said that the management of the BOS program includes planning consisting of preparing the RAPBS, identifying school needs financed by BOS funds, and planning for managing human resources. BOS funds.

In addition, research conducted by Indah Wahyuni (2011) whose research results show that planning is in the effective category from the aspect of goal orientation of the preparation process and stakeholder involvement. The condition of financial management in two of the four schools is not yet competent, while two schools already have TU staff as treasurers.

In addition, research conducted by Indah Wahyuni (2011) whose research results show that planning is in the effective category from the aspect of goal orientation of the preparation process and stakeholder involvement. The condition of financial management in two of the four schools is not yet competent, while two schools already have TU staff as treasurers. The participation of non-treasury teachers is very less in managing finances.

In Dwi Handayani's research (2017) Based on the results of data analysis, the planning and realization of the budget in the management of school finances at SMA Muhammadiyah in Surakarta has been carried out effectively and efficiently in accordance with applicable regulations. The realization of the budget for budget planning at SMA Muhammadiyah 3 Surakarta reached 90%, while at SMA Muhammadiyah 6 Surakarta it reached 80%. This is due to the problem of limited funds faced by school.

TK Negeri Pembina 2 Bantan is one of the schools that provides education. In school financial reporting, there must be transparency and accountability and responsibility to the government and the community.

To get quality education services, the government provides BOS funds, especially the TK Negeri Pembina 2 Bantan. This assistance is provided with the aim of reducing the cost of education so that education can be of higher quality. The amount of funds obtained at TK Negeri Pembina 2 Bantan is in accordance with the

number of students who are students. The Pembina 2 Banten State Kindergarten School gets this fund every semester.

The management of funds and all the resources contained in the BOS funds can affect the success of the BOS program. So the management of these funds must be effective and efficient. Because if there is an error in the financial management of BOS funds, it can lead to estimates of money misappropriation.

At TK Negeri Pembina 2 Banten BOS funds are used for the physical construction of schools, procurement of books and honorary salaries and others. In this case the Pembina 2 Banten State Kindergarten is responsible for the funds to the BOS fund supervisor.

Financial management at TK Negeri Pembina 2 Banten starts from the planning process, and while the realization of these funds does not seem to have been carried out in accordance with the principles of justice and efficiency. Because it can be seen from the fairness in the preparation of the RAPBS and efficiency when implemented internally, including the realization of the school's income and expenditure budget, as well as externally in the benefits received and costs incurred by students.

From the facts that the researchers found, this article aims to analyze how school finances are managed in TK Negeri Pembina 2 Banten. Has it been planned and implemented properly.

RESEARCH METHODS

To find out the results of the analysis of school financial management in TK Negeri Pembina 2 Banten researchers used a qualitative approach. In this study, the research subjects were the principal, school treasurer of teachers, school committees and staff at TK Negeri Pembina 2 Banten. While the object of research is the analysis of financial management in TK Negeri Pembina 2 Banten.

The primary data answers from this study were obtained from interviews with the principal, school treasurer, teachers, school committees and staff at TK Negeri Pembina 2 Banten. While secondary data obtained from institutions and parties related to this research.

Data collection techniques used are observation, interviews and documentation. While data analysis is done by conducting investigations, selecting, deciding, analyzing, applying and taking certainty.

RESULTS AND DISCUSSIONS

Planning and Preparation of BOS Funds for TK Negeri Pembina 2 Bantan 2021-2022.

Planning and Preparation of BOS Funds for TK Negeri Pembina 2 Bantan 2021-2022 TK Negeri Pembina 2 Bantan in planning for the management of BOS funds begins with preparing the RKAS and RAB. Through interviews with school principals, teacher treasurers and school committees, researchers obtained data on the preparation of the RKAS. First, the arrangement starts with gathering the needs of each human resource and then submits it to the school committee. The school budget group then prepares the concept of planning for the distribution of school BOS funds regarding the income and expenditure of the APBS and then continues socialization with the school committee to continue considering the expenditures planned by the budget group. The school committee in this case will provide input and suggestions.

After deliberation and getting the results, then it is socialized to teachers and staff employees at TK Negeri Pembina 2 Bantan. The results of interviews obtained by researchers are:

Funds are used according to school needs including administrative needs/ATK consumption in school committee meetings with parents and other activities as well as reports from the education office.

The preparation of the RKAS begins with a meeting which aims to collect plans for the needs needed from all teachers and employees, then consideration is made to the school committee in accordance with the technical instructions for Kindergarten BOS funds.

The treasurer of the TK Negeri Pembina 2 Bantan committee also stated that the preparation of the RKAS from BOS funds and school committee funds involved teachers and employees.

The researcher also conducted an interview with one of the TK Negeri Pembina 2 Bantan teachers. He said that the preparation process began with gathering teachers and employees so that they could issue what opinions they needed to approve the allocation of BOS funds and school committee funds. However, in the middle of the year, the RKAS changed due to the unstable operational needs of the school.

The school committee interviewed by the researcher also had the same opinion, he said that the school committee was always involved in the process of making RKAS with school BOS funds.

In addition to interviewing about the RKAS, the researcher also asked about the preparation of the RAB and BOS for 2021/2022: through a joint agreement the BOS fund budget planning was carried out. The parties who play a role in this are the principal, treasurer, teachers and school committees. The school has all student data in the school committee fundraiser to view and which is collected for school operational funds. The school has a special management group in the management of BOS funds.

In addition, when the researcher interviewed the school treasurer, he said that in 2021/2022 the TK Negeri Pembina 2 Bantan in planning the BOS fund budget was based on deliberation and in preparing the BOS fund budget, the TK Negeri Pembina 2 Bantan had a budget management group for BOS funds for 2021/2022.

Furthermore, the researcher interviewed employees/administration of TK Negeri Pembina 2 Bantan, he said that to finance operational and non-operational activities, principals, teachers and employees used BOS funds planning. The committee was also involved in the planning of this BOS fund.

Realization of the Use of BOS Aid Funds in TK Negeri Pembina 2 Bantan 2021/2022

1. Realized Use of Funds

In realizing the use of BOS funds in TK Negeri Pembina 2 Bantan, it begins with the stage of using Bos funds and then bookkeeping of BOS funds. Through interviews with school principals, treasurers, teacher employees and school committees, researchers obtained data on how the realization of the use of BOS funds in TK Negeri Pembina 2 Bantan was obtained. Every semester, TK Negeri Pembina 2 Bantan receives BOS funds and the funds used are recorded in LPJ and BOS funds at TK Negeri Pembina 2 Bantan in 2021/2022.

The BOS funds at the Pembina 2 Bantan State Kindergarten in 2021/2022 are used to finance operational activities. The process of using these funds was carried out with the BOS RAB at the Pembina 2 Bantan State Kindergarten which was made by the principal at the BOS fund usage meeting. The budget for BOS funds in the first and second periods experienced differences due to differences in needs including electricity bills, internet bills, stationery, photocopying costs for try out activities I for class XII students, photocopying costs for answer sheets for class XII students' try out activities, transport committee try out activities for class XII students, transport Supervisor for class XI student try out activities, snack committee and supervisors for try out activities, LJK correction fees for try out activities, photocopy of semester UTS answer sheets, photocopy of semester UTS student absences, consumption of supervisors and committee Semester UTS, semester UTS committee transportation, transportation for SMT MGMP activity participants, consumption of SMT MGMP participants and committee members, snacks for participants and SMT MGMP activity committee, transportation for PKG SMT training participants, transportation for SMT PKG training committee, consumption of Participants and the SMT PKG training committee , transportation of presenters of PKG SMT training activities, honorarium of presenters of PKG SMT training activities, training ATK PKG SMT exercises, reference books, sand piles, consumption of football training supervisors for TK

Negeri Pembina 2 Bantan, snacks for soccer training mentors, transportation for science olympiad training supervisors, consumption of supervisors and pickets for science olympiad training, transport pickets for science olympiad training, transport for training supervisors English debate, consumption and snacks, English debate training mentors and others, which can be seen in the RAB and BOS funds for TK Negeri Pembina 2 Bantan.

The BOS funds received at TK Negeri Pembina 2 Bantan have not fully covered all operational needs, so assistance from the district government is needed. To get more information, the researcher conducted interviews with the principal and the school committee, he said that the use of the boss's funds must be in accordance with the plans made at the meeting. With the existence of this BOS fund, the school feels it is helped, especially for the operational needs of the school.

2. Realization of Bookkeeping for Use of Funds

The school treasurer keeps a book on the use of funds and then submits it to the treasurer of the BOS TK Negeri Pembina 2 Bantan to update the data every month. The books made by the treasurer of BOS funds are in the form of a general cash book, a book bank subsidiary book. The bookkeeping of the goods expenditure team must include proof of transactions for the funds that have been issued. Physical evidence of these transactions is useful for BOS Reporting activities and at SMA 1 Bantan as accountability to the BOS supervisory school committee that has been issued.

The researcher summarized the BOS fund bookkeeping interview at Pembina 2 Bantan State Kindergarten as follows: the process is carried out every month accompanied by physical evidence. Bookkeeping is not only carried out for expenses but also collections which are then reported to school committees, teachers and employees.

Then the researchers conducted interviews with the treasurer and school committee of the Pembina 2 Bantan State Kindergarten, which they said was not much different, namely that every month a bookkeeping was held which later the

bookkeeping was reported to the school committee and to the BOS supervisor of the Pembina 2 Bantan State Kindergarten.

DISCUSSION

Based on the results of interviews conducted by researchers regarding the RKAS of BOS funds and school committee funds, it can be seen that the Principal, Treasurer, and Teacher have the same answers explaining the process of preparing the RKAS of BOS funds carried out by schools. The similarity of answers is known to schools to make a description of the sources of funds contained in the RKAS of the Pembina 2 Bantan State Kindergarten school. The description of the source of funds contained in the 2021/2022 RKAS is still the same, the school committee and BOS funds that are also guided by the SMA BOS technical instructions also stated that they were involved in the RKAS preparation process as explained by the Principal, Treasurer, and Teachers and employees.

Data for the preparation of the RAB for BOS funds for the 2021/2022 budget year were obtained through interviews with the Principal, Treasurer, Teachers, School Committee, and documentation. The process of preparing the RAB for BOS funds and school committee funds for the 2021/2022 fiscal year is carried out together with the preparation of the RKAS. Schools prepare the RAB for school BOS funds for the 2021/2022 budget year based on the distribution needs for the 2021/2022 fiscal year. Activities that can be funded using the 2021/2022 fiscal year are school operational activities and non-operational activities at the Pembina 2 Bantan State Kindergarten school, so that schools can easily prepare planning items for school BOS funds that will be used. The preparation of the RAB for school BOS funds for the 2021/2022 TK Negeri Pembina 2 Bantan to be agreed with all teachers, employees and school committees, namely by estimating the amount of school BOS funds collected from parents/guardians of students in the academic year for the 2021/2022 fiscal year.

The school's BOS funds for the 2021/2022 TK Negeri Pembina 2 Bantan budget year that the school received were based on funds provided by the government. The monthly data collection is seen from the funds collected by the school committee and the BOS Treasurer. Then it was recapitulated by the committee and the BOS Treasurer for the Pembina 2 Bantan State Kindergarten school. Implementation of the management of school BOS funds for the 2021/2022 TK Negeri Pembina 2 Bantan budget which was carried out by the school committee team. The school committee team consists of the Principal, the School Treasurer, along with all employees and teachers at the TK Negeri Pembina 2 Bantan which are related according to the needs of the school committee funds that have been prepared in the Cost Plan (RAB) of the school BOS funds for the fiscal year 2021/2022 TK Negeri Pembina 2 bantan.

Based on the summary of the results of interviews with respondents, namely the Principal, Treasurer, Teachers, employees and the School Committee, it is known that the respondents' explanations are similar, that the preparation of the Budget Plan (RAB) for school BOS funds for the 2021/2022 school year is carried out together with the preparation of the RKAS. 2022. The school collects student data every semester, and collects school BOS funds in In this case the school has BOS fund management and school committee funds for the 2021/2022 fiscal year at TK Negeri Pembina 2 Bantan.

Based on the results of interviews conducted by researchers with the Principal and the School Committee, regarding the similarity of answers in responding to aspects of the use of BOS funds and committee fees at the Pembina 2 Bantan State Kindergarten school for the 2021/2022 academic year. Respondents revealed that the use of BOS funds in the Pembina 2 Bantan State Kindergarten school for the 2021/2022 academic year must be based on the budget plan that had been made after it was met and discussed. The BOS funds at the Pembina 2 Bantan State Kindergarten school for the 2021/2022 school year which from BOS funds from the government have not met the operational needs of the school as a whole, but the BOS funds in the Pembina 2 Bantan State Kindergarten school for the 2021/2022 school year have helped a lot school operational needs.

Based on the results of interviews with the Principal, Treasurer, and the school committee, the similarity of answers in responding to the implementation of BOS funds at the Pembina 2 Bantan Kindergarten school for the 2021/2022 academic year is that the implementation is carried out regularly every month and every bookkeeping will include physical evidence of transactions, both in terms of payments from parents/guardians of students or bookkeeping of expenses and the use of BOS funds at the TK Negeri Pembina 2 Bantan school for the 2021/2022 school year.

School finances are a very important part because every school activity requires funds to improve the quality of the learning process in schools. Good school financial management can be done by using the principles of segregation of duties, planning, accounting for each transaction, reporting. (Malayu S.P Hasibuan, 2007)

The management of school finances at the Pembina 2 Bantan State Kindergarten is also carried out. Planning for the management of BOS assistance funds for the Pembina 2 Bantan State Kindergarten school for the 2021/2022 academic year begins with the process of preparing the RKAS and the preparation of the RAB. After the planning is carried out, the preparation of the Budget Plan (RAB) for the Implementation of the Use is also carried out and finally the bookkeeping is carried out.

Then the principle of managing school fees for BOS funds at the Pembina 2 Bantan State Kindergarten school for the 2021/2022 academic year has also been in accordance with the principles as intended in Government Regulation no. 48 of 2008 article 59 in the management of education funds, namely the principle of justice lies in the management of BOS funds in the Pembina 2 Bantan Kindergarten school for the 2021/2022 academic year carried out by deliberation and agreement of all employees and teachers and the school committee, as well as the principle of efficiency by using the expenditure of school BOS funds as needed. The principle of transparency and the principle of accountability with the existence of meetings and bookkeeping that can be information for and reporting to the Education Office.

CONCLUSIONS AND SUGGESTIONS

Based on the research objectives, the researchers concluded that:

The management of school finances at the Pembina 2 Bantan State Kindergarten is also carried out. Planning for the management of BOS funds for the Pembina 2 Bantan State Kindergarten school for the 2017-2018 school year begins with the process of preparing the RKAS and the preparation of the RAB. After the planning is carried out, the preparation of the Budget Plan (RAB) for the Implementation of the Use is also carried out and finally the bookkeeping is carried out.

The realization of the management of BOS funds at TK Negeri Pembina 2 Bantan for the 2017-2018 school year has also been in accordance with the principles as intended in Government Regulation no. 48 of 2008 article 59.

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